## UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA

## RELATED CASE ORDER

An Administrative Motion to Consider Whether Cases Should Be Related has been filed, requesting a determination as to whether the following cases are related within the meaning of Civil L.R. 3-12(a):

C 07-6447 MMC United States v. Edwards

C 14-2852 VC Edwards v. IRS

On the basis of the material submitted to the Court, as the Judge assigned to the earliest filed case, I find that the cases:

[X] **ARE NOT RELATED** as defined by Civil L.R. 3-12(a).

[ ] **ARE RELATED** as defined by Civil L.R. 3-12(a).

**DATED**: July 23, 2014

MAXINE M. CHESNEY United States District Judge